



South Texas College

Foreign Status for Federal Tax Withholding Form

Do not use this form if you are a U.S. Citizen.

The information provided below is only applicable to foreign individuals. The College will use this information to determine the appropriate Federal tax withholding applicable to any payment(s) you receive and does not affect your employment or immigration status. All information will be kept confidential.

This form and all requested copies must be completed and returned before you can receive any form of payment issued by South Texas College through Payroll or Accounts Payable. If there is a change in your immigration status, then a new form must be completed.

Reason for completing this form? (check all that apply)

<input type="checkbox"/> New Employee	<input type="checkbox"/> Independent Contractor/Guest Lecturer
<input type="checkbox"/> Current Employee	<input type="checkbox"/> Working Outside the U.S.
<input type="checkbox"/> New Student	<input type="checkbox"/> Update Previous Form
<input type="checkbox"/> Current Student	

STC Event: _____

STC Contact Name: _____ STC Contact Phone: _____

Section A: Payee Identification

1. Name (Last, First, Middle)		2. Employee ID #	3. Taxpayer ID # <input type="checkbox"/> SSN-US <input type="checkbox"/> ITIN <input type="checkbox"/> EIN	
4. Home Telephone #	5. Work Telephone #		6. Email Address	
7. U.S. Address (Street Address, City, State, Zip Code)				
8. Permanent Foreign Address (Street Address, City, Province, Country, Postal Code)				
9. Country of Citizenship			10. Country of Tax Residence	
11. Are you a lawful, permanent resident of the United States? Please check one box. (e.g. If you are a green card holder check "Yes.") <input type="checkbox"/> Yes <input type="checkbox"/> No If you checked "Yes," skip sections B through G and complete section H. However, complete section F, if applicable. Please see instructions.				

Section B: Immigration Status

1. Visa # (not the Control #)		2. Current Immigration Status (select one and include category) <input type="checkbox"/> F-1 <input type="checkbox"/> J-1 <input type="checkbox"/> Other <u>Category:</u>	
3. Initial Date of U.S. Entry Under Current Immigration Status		4. Expiration Date of Current Visa	5. Estimated or Actual Date of Final Departure from the U.S.
6. Issuing Country		7. Primary Purpose for Current Visit to the U.S.	

Section C: Days Present in the U.S.

1. Is this the first visit to the U.S.? Please check one box Yes No

If "Yes," skip to question 2.
 If "No," please indicate all entry and exit dates for prior visits to the U.S. List separately multiple entry and exit dates within the same year, even if on the same visa type. (Do not include days you left the U.S. to return to your home country or to visit a third country during the visit to the U.S.)

Date of Entry	Date of Exit	Visa Type	Primary Activity
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

2. Substantial Presence Test

I will be physically present in the U.S. less than 31 days in the entire calendar year for which residency is being determined. You are a nonresident alien for tax purposes. Do not continue, proceed to section E.

Please indicate number of days physically present in the U.S. for the current and two preceding years. Some days of physical presence may not be counted for this test. Please review instructions before proceeding.

Year	Period(s) when you were Physically Present in the U.S.	Total Countable Days of U.S. Presence x Calculation Factor	Days to Count
Current Year:	_____	_____ x 1 =	_____
1st Preceding Year:	_____	_____ x 1/3 =	_____
2nd Preceding Year:	_____	_____ x 1/6 =	_____
TOTAL			_____

Section D: Tax Residency Status based on Substantial Presence Test

- If your total days in section C question 2 are equal to or greater than 183 days, then you may be considered a resident alien for Federal tax purposes for the current year. Proceed to Section E.
- If your total days in section C question 2 are less than 183 days, then you are a nonresident alien for Federal tax purposes for the current year. Skip Section E and proceed to Section F if you would like to claim a tax treaty exemption from Federal income tax withholding.

Section E: Closer Connection Test (if applicable)

Even if you meet the substantial presence test and are considered a resident alien for Federal tax purposes, you may be treated as a nonresident alien. Please see the instructions on whether you qualify for the closer connection test.

- Yes, the closer connection test applies. You will be treated as a nonresident alien for Federal tax purposes. Proceed to Section F if you would like to claim a tax treaty exemption from Federal income tax withholding.
- No, the closer connection test does not apply. You will be treated as a resident alien for Federal tax purposes. Proceed to Section G, if applicable.

Section F: Tax Treaty Exemption Claim (if applicable)

- Check here if you are claiming an exemption from, or a reduced rate of, withholding for certain items of income under a tax treaty between the United States and your country. Please provide South Texas College with a completed Form W-8BEN and, if applicable, Form 8233.

Section G: Working Outside the U.S. (if applicable)

I certify that I am not a U.S. citizen or permanent resident of the U.S., and all of my services for South Texas College are performed in _____.

Section H: Certification

I certify that the information on this form is true, accurate, and complete, to the best of my knowledge and belief. I understand that if my immigration status changes from that which I have indicated on this form, I will submit a new Foreign Status for Federal Tax Withholding Form to South Texas College Business Office, Attn: Vanessa Balderrama.

Signature _____

Date _____

Attach copies of the following:

- Alien Registration Card
- Current Visa
- I-94 Arrival/Departure Record Form
- I-20 (if F-1 Visa Type) or IAP-66/DS-2019 (if J-1 Visa Type)

Office Use Only

1. Is the foreign individual a nonresident/resident alien? Resident Nonresident
2. If resident alien, did the foreign individual meet the green card test or the substantial presence test?
 - Green Card Test Substantial Presence Test

Name _____

Date _____

Note Disclosure: Please contact your tax consultant regarding any tax questions or issues.

Instructions for Completing the Foreign Status for Federal Tax Withholding Form

The following form must be completed by non-U.S. citizens receiving payments from the College. Under Federal tax laws, all non-U.S. citizens are classified as either resident aliens or nonresident aliens. The College must determine your proper classification of residency for Federal tax purposes in order to determine the proper tax withholding. The information on the form will help determine your proper residency classification and the instructions below will help you complete the form.

Section A: Payee Identification

1. Name - *Enter your full name - Last, First, Middle.*
2. Employee ID # - *College employees enter College identification number. If you are a non-employee, leave the field blank.*
3. Taxpayer ID # - *Check the box that applies to your taxpayer ID #: SSN (Social Security Number), ITIN (Individual Taxpayer Identification Number), or EIN (Employer Identification Number) and enter the number below.*
4. Home Telephone # - *Enter your home telephone number.*
5. Work Telephone # - *Enter your work telephone number.*
6. Email Address - *Enter your email address.*
7. U.S. Address - *Enter your current U.S. mailing address.*
8. Permanent Foreign Address - *Enter your permanent foreign address.*
9. Country of Citizenship - *Enter your country of citizenship.*
10. Country of Tax Residence - *Enter your country of tax residence, which is generally the country to which you owe tax on your "worldwide" income. It may be your country of permanent residence, but if you have established tax residency in a country other than your country of permanent residence, then you would put that country .*
11. Lawful Permanent Resident of the U.S. - *Please check one box to indicate if you are a lawful, permanent resident of the U.S. If you have officially been granted green card status, you check the "yes" box, which indicates you are a resident alien for tax purposes. Resident aliens for tax purposes are taxed in the same manner as a U.S. citizen.*

Section B: Immigration Status

1. Visa # - *Enter your visa number, not the control #.*
2. Current Immigration Status - *Please check the box that applies to your current visa status and enter the category. The category may be student, exchange visitor, temporary employee, etc.*
3. Initial Date of U.S. Entry Under Current Immigration Status - *Enter the date on which you first entered the U.S. with this visa. This will be the first entry date you arrived in the U.S. to begin your study, teaching, research, etc.*
4. Expiration Date of Current Visa - *Enter the expiration date of your current visa.*
5. Estimated or Actual Date of Final Departure from the U.S. - *Enter the estimated or actual date of final departure from the U.S. This date may differ from the expiration date of your current visa if your primary purpose of being in the U.S. under your current visa will be complete prior to the expiration.*
6. Issuing Country - *Enter the issuing country of your current visa.*
7. Primary Purpose for Current Visit to the U.S. - *Please indicate the primary purpose of your current visit to the U.S.*

Section C: Days Present in the U.S.

1. First Visit to the U.S. - Please check "yes" if this is your first visit to the U.S. and skip to question 2. If you have been to the U.S. prior check "no" and enter all dates of entry and exit. Indicate the type of visa used to enter the U.S. and your primary activity for entering the U.S.

2. Substantial Presence Test - If you will be physically present in the U.S. during the calendar year for which residency is being determined for less than 31 days, then you are a nonresident alien. Please check the box and proceed to Section E. If you will be present in the U.S. for more than 31 days during the calendar year for which residency is being determined, then continue with question 2. Complete each row and column in the chart. In the first column, enter the applicable calendar year. In the second column, enter the period when you were physically present in the U.S. In the third column, enter "total countable days" of physical presence in the U.S. Do not count the following days of presence in the U.S. for the substantial presence test.

- Days you regularly commute to work in the U.S. from a residence in Canada or Mexico. If you commute to work in the U.S. on more than 75% of the workdays during your working period.
- Days you are in the U.S. for less than 24 hours when you are in transit between 2 places outside of the U.S.
- Days you were unable to leave the U.S. due to a medical condition or problem that developed while you were in the U.S.
- Days you are in the U.S. as a crew member of a foreign vessel engaged in transportation between the U.S. and a foreign country or a U.S. possession. This exception does not apply if you otherwise engage
- Days you were present in the U.S. as an "exempt individual."

An "exempt" individual is one who falls into one of the following categories:

- An individual temporarily present in the U.S. as a foreign government-related individual.
- A teacher or trainee temporarily present in the U.S. with a "J" or "Q" visa who substantially complies with the requirements of the visa.
- A student temporarily present in the U.S. with a "F," "J," "M," or "Q" visa who substantially complies with the requirements of the visa.
- A professional athlete temporarily present to compete in a charitable sports event.

Note: If you believe you are an exempt individual as a student, teacher or trainee, then please see Publication 519, U.S. Tax Guide for Aliens, for further details on your status.

For each year, multiply the number of "Total Countable Days of U.S. Presence" by the "Calculation Factor" to arrive at the "Days to Count" in the far right column. Add the number of days in the right hand column to calculate the "Total."

Section D: Tax Residency Status based on Substantial Presence Test

Check the appropriate box based on the "Total Days to Count" reported in Section C, Step 2.

Section E: Closer Connection Test (if applicable)

Even if you meet the substantial presence test and are considered a resident alien for Federal tax purposes, you may be treated as a nonresident alien.

Check "yes" if:

- You are present in the U.S. for less than 183 days during the current calendar year,
- You maintain a tax home in a foreign country during the year, and
- You have a closer connection during the year to one foreign country, in which you have a tax home, than to the U.S.

If all the criteria in the "yes" section are met, then you will be treated as a nonresident alien. You must file Form 8840 with the IRS to establish your claim that you are a nonresident alien. Please see IRS Publication 519, U.S. Tax Guide for Aliens, for more information.

Check "no" if none of the criteria above apply.

Section F: Tax Treaty Exemption Claim (if applicable)

Nonresident aliens and certain resident aliens may qualify for certain benefits under a treaty between the U.S. and their country of residence that may have withholding tax reduced or eliminated on wages and other income that are eligible for tax treaty benefits.

- Form 8233, Exemption from Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual, should be completed and submitted as appropriate.*
- Nonresident alien professors, teachers, or researchers receiving payment for teaching or research may claim tax treaty benefits by providing Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding, and/or Form 8233, as applicable.*
- Nonresident alien students or trainees receiving payment may claim tax treaty benefits by providing Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding, and/or Form 8233, as applicable.*
- Resident aliens claiming tax treaty benefits must complete Form W-9, Request for Taxpayer Identification Number and Certification.*

Please see IRS Publication 901, U.S. Tax Treaties, and IRS Publication 519, U.S. Tax Guide for Aliens, for additional information.

Section G: Working Outside the U.S. (if applicable)

Read below if you are not a U.S. citizen or permanent resident of the U.S. and you perform services for South Texas College outside of the U.S.

- As a resident alien you are generally taxed in the same way as U.S. citizens. Your worldwide income is subject to U.S. tax and to graduated tax rates that apply to U.S. citizens. Do not complete this section if this applies to you.*
- A nonresident alien is subject to U.S. income tax only on U.S. sourced income. Salaries, wages, compensation and business income for personal services performed in the U.S. are considered U.S. sourced income. Services for work you perform outside the U.S. is considered to be foreign source income and therefore, no U.S. tax withholding is required. However, certain foreign source income is subject to U.S. tax. Please see Publication 519, U.S. Tax Guide for Aliens, Chapter 4, Foreign Income, for these items. Complete this section if you consider your income to be foreign source income.*

Section H: Certification

Sign and date the form. Return the completed form to South Texas College, Business Office, Attn: Vanessa Balderrama.

Attach copies of the following:

- Alien Registration Card
- Current Visa
- I-94 Arrival/Departure Record Form
- I-20 (if F-1 Visa Type) or IAP-66/DS-2019 (if J-1 Visa Type)

Additional Information:

Please see IRS Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, Publication 519, U.S. Tax Guide for Aliens, and Publication 901, U.S. Tax Treaties.

Note Disclosure: Please contact your tax consultant regarding any tax questions or issues.